

**The Estimated Taxable Assessable Base at the County Level**  
**For the tax year beginning July 1, 2016**  
**Base Estimate Date: November 30, 2016**

(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,535,189	1,750	14,563	<b>3,551,502</b>	3,737	7%	<b>3,547,765</b>	20,494	7,308	126,584	177,043	<b>331,429</b>	<b>3,882,931</b>
Anne Arundel	80,955,501	150,000	742	<b>81,106,243</b>	8,644,948	2%	<b>72,461,295</b>	1,435	42,914	945,908	1,544,655	<b>2,534,912</b>	<b>83,641,155</b>
Baltimore City	37,672,494	263,892	196,649	<b>38,133,035</b>	1,588,697	4%	<b>36,544,338</b>	34,714	135,392	874,160	1,258,000	<b>2,302,266</b>	<b>40,435,301</b>
Baltimore	78,498,749	240,481	13,723	<b>78,752,954</b>	1,085,818	4%	<b>77,667,136</b>	11,505	109,001	1,285,143	1,718,998	<b>3,124,647</b>	<b>81,877,601</b>
Calvert	11,486,169	13,750		<b>11,499,919</b>	790	10%	<b>11,499,129</b>		110,151	785,288	152,755	<b>1,048,194</b>	<b>12,548,113</b>
Caroline	2,480,890	3,281		<b>2,484,170</b>	9,161	5%	<b>2,475,010</b>		5,159	57,655	50,234	<b>113,048</b>	<b>2,597,219</b>
Carroll	18,455,208	28,000	6,203	<b>18,489,411</b>	22,133	5%	<b>18,467,278</b>	7,164	12,623	261,747	286,877	<b>568,411</b>	<b>19,057,823</b>
Cecil	9,340,543	4,375	5,852	<b>9,350,770</b>	3,948	4%	<b>9,346,822</b>	5,361	15,113	165,052	238,334	<b>423,860</b>	<b>9,774,630</b>
Charles	16,287,266	82,352	1,173	<b>16,370,791</b>	7,539	7%	<b>16,363,253</b>	3,151	33,470	275,980	487,413	<b>800,014</b>	<b>17,170,805</b>
Dorchester	2,758,455	2,125		<b>2,760,580</b>	12,602	5%	<b>2,747,978</b>		2,344	117,126		<b>119,470</b>	<b>2,880,050</b>
Frederick	27,789,447	62,500	10,474	<b>27,862,421</b>	60,879	5%	<b>27,801,541</b>		29,973	343,805		<b>373,778</b>	<b>28,236,199</b>
Garrett	4,295,919	5,325	902	<b>4,302,146</b>	19,108	5%	<b>4,283,038</b>	9,636	38,885	75,433	115,138	<b>239,092</b>	<b>4,541,238</b>
Harford	26,428,402	50,000	2,154	<b>26,480,556</b>	9,004	5%	<b>26,471,551</b>	2,766	33,072	546,110	627,854	<b>1,209,802</b>	<b>27,690,358</b>
Howard	47,525,818	193,897	14,870	<b>47,734,585</b>	393,498	5%	<b>47,341,087</b>	7,891	33,934	545,115	999,911	<b>1,586,851</b>	<b>49,321,435</b>
Kent	2,896,285	2,850		<b>2,899,135</b>	44,109	5%	<b>2,855,027</b>		2,094	41,564		<b>43,658</b>	<b>2,942,793</b>
Montgomery	178,612,369	518,030	10,168	<b>179,140,567</b>	85,475	10%	<b>179,055,092</b>	7,394	110,735	1,559,130	2,167,593	<b>3,844,852</b>	<b>182,985,419</b>
Prince George's	80,985,662	945,473	6,970	<b>81,938,105</b>	3,871,868	0%	<b>78,066,236</b>	10,307	64,298	1,409,786	1,403,313	<b>2,887,704</b>	<b>84,825,809</b>
Queen Anne's	7,743,144	15,000		<b>7,758,144</b>	47,798	5%	<b>7,710,346</b>		4,636	73,038		<b>77,674</b>	<b>7,835,818</b>
St. Mary's	12,010,855	23,500		<b>12,034,355</b>	85,041	5%	<b>11,949,313</b>		5,559	111,909	160,435	<b>277,903</b>	<b>12,312,258</b>
Somerset	1,354,869	2,500	5,868	<b>1,363,237</b>	547	10%	<b>1,362,690</b>	4,736	1,136	38,327	26,909	<b>71,108</b>	<b>1,434,346</b>
Talbot	8,349,070	12,500		<b>8,361,570</b>	1,205,258	0%	<b>7,156,312</b>		3,003	61,736		<b>64,739</b>	<b>8,426,309</b>
Washington	12,020,742	15,000	30,548	<b>12,066,290</b>	11,820	5%	<b>12,054,470</b>	16,871	13,920	138,310	409,948	<b>579,049</b>	<b>12,645,339</b>
Wicomico	5,764,482	6,500	6,719	<b>5,777,701</b>	9,951	5%	<b>5,767,750</b>	4,521	12,787	143,405	201,725	<b>362,438</b>	<b>6,140,140</b>
Worcester	14,804,421	6,688	468	<b>14,811,576</b>	145,973	3%	<b>14,665,603</b>	250	5,846	135,899	212,925	<b>354,920</b>	<b>15,166,496</b>
<b>TOTAL</b>	<b>692,051,950</b>	<b>2,649,769</b>	<b>328,046</b>	<b>695,029,765</b>	<b>17,369,703</b>		<b>677,660,062</b>	<b>148,196</b>	<b>833,353</b>	<b>10,118,210</b>	<b>12,240,061</b>	<b>23,339,820</b>	<b>718,369,585</b>

Full year column includes new construction added for the full year (July 1). The New Construction column is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

**Cecil County busines personal property columns include the value of Rock Springs Non-Utility Generator.**

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of non-utility generators used to generate electricity which is a separate class of property.

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2016 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

**Worcester County \$200,925.**

Effective July 1, 2013 manufacturing equipment became exempt in Wicomico County. Effective July 1 2015 manufacturing equipment became exempt in AlleganyCounty

**State Department of Assessments and Taxation**

**The Estimated Taxable Assessable Base at the County Level  
For the tax year beginning July 1, 2017**

Base Estimate Date: November 30, 2016

(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,537,675	1,500	14,490	3,553,665	4,379	4%	3,549,286	20,392	7,381	127,850	177,043	332,666	3,886,330
Anne Arundel	83,600,000	150,000	738	83,750,738	9,085,675	2%	74,665,063	1,428	43,343	955,367	1,544,655	2,544,793	86,295,531
Baltimore City	37,000,000	46,250	195,666	37,241,916	1,533,323	4%	35,708,593	34,540	136,746	882,902	1,258,000	2,312,188	39,554,104
Baltimore	80,919,458	157,500	13,654	81,090,612	1,147,203	4%	79,943,410	11,447	110,091	1,297,994	1,718,998	3,138,530	84,229,143
Calvert	11,612,517	13,750		11,626,267	815	10%	11,625,452		111,253	793,141	152,755	1,057,149	12,683,416
Caroline	2,482,469	2,750		2,485,219	7,718	5%	2,477,500		5,211	58,232	50,234	113,677	2,598,896
Carroll	18,885,835	30,000	6,172	18,922,007	30,832	5%	18,891,175	7,128	12,749	264,364	286,877	571,118	19,493,125
Cecil	9,469,761	4,000	5,823	9,479,584	12,027	4%	9,467,557	5,334	15,264	166,703	238,334	425,635	9,905,219
Charles	16,777,000	83,750	1,167	16,861,917	12,067	7%	16,849,850	3,135	33,805	278,740	207,413	523,093	17,385,010
Dorchester	2,764,488	1,500		2,765,988	10,320	5%	2,755,668		2,367	118,297		120,664	2,886,652
Frederick	28,565,614	62,500	10,422	28,638,536	79,771	5%	28,558,765		30,273	347,243		377,516	29,016,052
Garrett	4,299,258	5,400	897	4,305,555	14,772	5%	4,290,782	9,588	39,274	76,187	115,138	240,187	4,545,741
Harford	27,100,000	50,000	2,143	27,152,143	12,585	5%	27,139,558	2,752	33,403	551,571	627,854	1,215,580	28,367,723
Howard	48,793,884	166,250	14,796	48,974,930	319,392	5%	48,655,538	7,852	34,273	550,566	999,911	1,592,602	50,567,531
Kent	2,896,653	2,500		2,899,153	34,480	5%	2,864,673		2,115	41,980		44,095	2,943,248
Montgomery	183,970,741	550,000	10,117	184,530,858	93,812	10%	184,437,046	7,357	111,842	1,574,721	2,167,593	3,861,513	188,392,370
Prince George's	85,695,452	312,500	6,935	86,014,887	5,571,588	1%	80,443,299	10,255	64,941	1,423,884	1,403,313	2,902,393	88,917,280
Queen Anne's	7,878,327	15,000		7,893,327	45,803	5%	7,847,523		4,682	73,768		78,450	7,971,777
St. Mary's	12,094,578	23,000		12,117,578	58,712	5%	12,058,866		5,615	113,028	160,435	279,078	12,396,656
Somerset	1,341,538	1,750	5,839	1,349,127	401	10%	1,348,726	4,712	1,147	38,710	26,909	71,478	1,420,605
Talbot	8,341,077	12,500		8,353,577	1,188,334	0%	7,165,243		3,033	62,353		65,386	8,418,963
Washington	12,194,800	15,000	30,395	12,240,195	12,353	5%	12,227,843	16,787	14,059	139,693	409,948	580,487	12,820,683
Wicomico	5,882,000	6,000	6,685	5,894,685	18,151	5%	5,876,534	4,498	12,915	144,839	201,725	363,977	6,258,662
Worcester	15,085,110	3,000	466	15,088,576	158,560	3%	14,930,016	249	5,904	137,258	212,925	356,336	15,444,912
<b>TOTAL</b>	<b>711,188,233</b>	<b>1,716,400</b>	<b>326,405</b>	<b>713,231,038</b>	<b>19,453,075</b>		<b>693,777,963</b>	<b>147,454</b>	<b>841,686</b>	<b>10,219,391</b>	<b>11,960,061</b>	<b>23,168,592</b>	<b>736,399,630</b>

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Cecil County full year and busines personal property columns include the value of the Rock Springs Non-Utility Generator.

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**Adjustment was made to the Garrett County Real Proeprty base and the new construction.**

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County	Real Property Full Year	Real Property Half-Year New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property State Tax Rate	Loss Due to Homestead Tax Credit	State Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
Allegany	3,573,116	1,750	14,563	<b>3,589,429</b>	1,127	10%	<b>3,588,301</b>	7,308
Anne Arundel	81,098,601	150,000	742	<b>81,249,343</b>	77,852	10%	<b>81,171,491</b>	42,914
Baltimore City	38,402,573	188,428	196,649	<b>38,787,650</b>	226,832	10%	<b>38,560,818</b>	135,392
Baltimore	78,671,161	160,321	13,723	<b>78,845,205</b>	39,352	10%	<b>78,805,853</b>	109,001
Calvert	11,484,679	13,750		<b>11,498,429</b>	790	10%	<b>11,497,639</b>	110,151
Caroline	2,480,954	3,281		<b>2,484,235</b>	569	10%	<b>2,483,666</b>	5,159
Carroll	18,455,208	28,000	6,203	<b>18,489,411</b>	1,382	10%	<b>18,488,029</b>	12,623
Cecil	9,360,021	4,375	5,852	<b>9,370,248</b>	568	10%	<b>9,369,680</b>	15,113
Charles	16,290,927	54,902	1,173	<b>16,347,002</b>	2,052	10%	<b>16,344,950</b>	33,470
Dorchester	2,758,455	2,125		<b>2,760,580</b>	1,182	10%	<b>2,759,398</b>	2,344
Frederick	27,795,442	62,500	10,474	<b>27,868,416</b>	5,646	10%	<b>27,862,770</b>	29,973
Garrett	4,296,179	5,325	902	<b>4,302,406</b>	2,041	10%	<b>4,300,365</b>	38,885
Harford	26,477,046	50,000	2,154	<b>26,529,200</b>	1,333	10%	<b>26,527,867</b>	33,072
Howard	47,539,399	136,765	14,870	<b>47,691,034</b>	14,541	10%	<b>47,676,493</b>	33,934
Kent	2,896,307	2,850		<b>2,899,157</b>	2,836	10%	<b>2,896,320</b>	2,094
Montgomery	178,612,369	353,686	10,168	<b>178,976,224</b>	86,030	10%	<b>178,890,194</b>	110,735
Prince George's	80,986,717	828,649	6,970	<b>81,822,336</b>	299,449	10%	<b>81,522,887</b>	64,298
Queen Anne's	7,745,199	15,000		<b>7,760,199</b>	2,844	10%	<b>7,757,354</b>	4,636
St. Mary's	12,030,868	23,500		<b>12,054,368</b>	2,722	10%	<b>12,051,646</b>	5,559
Somerset	1,354,649	2,500	5,868	<b>1,363,017</b>	537	10%	<b>1,362,480</b>	1,136
Talbot	8,349,070	12,500		<b>8,361,570</b>	459	10%	<b>8,361,111</b>	3,003
Washington	12,046,765	15,000	30,548	<b>12,092,313</b>	1,723	10%	<b>12,090,590</b>	13,920
Wicomico	5,769,793	6,500	6,719	<b>5,783,012</b>	1,776	10%	<b>5,781,235</b>	12,787
Worcester	14,804,286	6,688	468	<b>14,811,441</b>	4,738	10%	<b>14,806,703</b>	5,846
<b>TOTAL</b>	<b>693,279,783</b>	<b>2,128,394</b>	<b>328,046</b>	<b>695,736,223</b>	<b>778,382</b>		<b>694,957,841</b>	<b>833,353</b>

Full year column includes new construction added for the full year (July 1).

New construction is property added for partial year levy (January 1).

Utility operating real property is taxed at a different rate than other real property.

**State Department of Assessments and Taxation**

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Allegany	3,566,139	1,500	14,490	<b>3,582,129</b>	1,097	10%	<b>3,581,032</b>	7,381
Anne Arundel	83,800,000	150,000	738	<b>83,950,738</b>	96,622	10%	<b>83,854,116</b>	43,343
Baltimore City	38,000,000	30,000	195,666	<b>38,225,666</b>	212,556	10%	<b>38,013,110</b>	136,746
Baltimore	81,094,713	105,000	13,654	<b>81,213,367</b>	60,219	10%	<b>81,153,148</b>	110,091
Calvert	11,607,335	13,750		<b>11,621,085</b>	815	10%	<b>11,620,270</b>	111,253
Caroline	2,482,533	2,750		<b>2,485,283</b>	436	10%	<b>2,484,847</b>	5,211
Carroll	18,885,835	30,000	6,172	<b>18,922,007</b>	1,957	10%	<b>18,920,050</b>	12,749
Cecil	9,489,178	4,000	5,823	<b>9,499,001</b>	921	10%	<b>9,498,080</b>	15,264
Charles	16,780,000	55,000	1,167	<b>16,836,167</b>	3,650	10%	<b>16,832,517</b>	33,805
Dorchester	2,762,488	1,500		<b>2,763,988</b>	1,156	10%	<b>2,762,832</b>	2,367
Frederick	28,571,735	62,500	10,422	<b>28,644,657</b>	8,158	10%	<b>28,636,499</b>	30,273
Garrett	4,299,517	5,400	897	<b>4,305,814</b>	1,865	10%	<b>4,303,949</b>	39,274
Harford	27,100,000	50,000	2,143	<b>27,152,143</b>	1,694	10%	<b>27,150,449</b>	33,403
Howard	48,808,205	112,500	14,796	<b>48,935,501</b>	15,479	10%	<b>48,920,022</b>	34,273
Kent	2,896,674	2,500		<b>2,899,174</b>	1,653	10%	<b>2,897,521</b>	2,115
Montgomery	183,970,741	150,000	10,117	<b>184,130,858</b>	94,404	10%	<b>184,036,454</b>	111,842
Prince George's	85,695,452	200,000	6,935	<b>85,902,387</b>	510,158	10%	<b>85,392,229</b>	64,941
Queen Anne's	7,880,471	15,000		<b>7,895,471</b>	3,038	10%	<b>7,892,433</b>	4,682
St. Mary's	12,103,578	23,000		<b>12,126,578</b>	1,608	10%	<b>12,124,971</b>	5,615
Somerset	1,341,318	1,750	5,839	<b>1,348,907</b>	396	10%	<b>1,348,511</b>	1,147
Talbot	8,341,077	12,500		<b>8,353,577</b>	825	10%	<b>8,352,752</b>	3,033
Washington	12,202,800	15,000	30,395	<b>12,248,195</b>	2,017	10%	<b>12,246,178</b>	14,059
Wicomico	5,888,000	6,000	6,685	<b>5,900,685</b>	3,181	10%	<b>5,897,504</b>	12,915
Worcester	15,084,975	3,000	466	<b>15,088,441</b>	5,571	10%	<b>15,082,870</b>	5,904
<b>TOTAL</b>	<b>712,652,762</b>	<b>1,052,650</b>	<b>326,405</b>	<b>714,031,817</b>	1,029,475		<b>713,002,342</b>	<b>841,686</b>

Full year column includes new construction added for the full year (July 1).

New construction is property added for partial year levy (January 1).

Utility operating real property is taxed at a different rate than other real property.

**Adjustment was made to the Garrett County Real Property base and the new construction.**

**State Department of Assessments and Taxation**